

99102047012003

Electronic wage tax deduction features in tax class VI for a second or further employment relationship

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009773/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102047012003
Leistungsbezeichnung I	Electronic wage tax deduction features in tax class VI for a second or further employment relationship
Leistungsbezeichnung II	Tax wages from another employment relationship with tax class VI
Typisierung	4a - Land: Regelung und Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Second job</div> , <div lang="en-x-mtfrom-de">Part-time job</div> , <div lang="en-x-mtfrom-de">Tax class 6</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">ELStAM, employee, other employment relationship (tax class VI)</div> , <div lang="en-x-mtfrom-de">Main occupation</div> , <div lang="en-x-mtfrom-de">Sideline</div> , <div> </div>

Modul	Sachverhalt
	<code>lang="en-x-mtfrom-de">main employer</div>, <div lang="en-x-mtfrom-de">Secondary employer</div>, <div lang="en-x-mtfrom-de">Second employment relationship</div>, <div lang="en-x-mtfrom-de">Second employment relationship</div>, <div lang="en-x-mtfrom-de">Multiple employers</div>, <div lang="en-x-mtfrom-de">Multiple employment relationships</div></code>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[Section 38b Income Tax Act (EStG)](https://www.gesetze-im-internet.de/estg/__38b.html)</p> <p>[Section 39e (4) of the Income Tax Act (EStG)](https://www.gesetze-im-internet.de/estg/__39e.html)</p> <p>[Section 46 (2) of the Income Tax Act (EStG)](https://www.gesetze-im-internet.de/estg/__46.html)</p>
Teaser	Wages from all other employment relationships are taxed according to tax class VI.
Volltext	If you have several employment relationships, the company with which you have entered into a main employment relationship will deduct income tax from your wages according to the tax bracket that corresponds to your tax family status. These are tax classes I to V.

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	<p>As a rule, you enter into your first employment relationship or your main employment relationship with the company from which you receive the higher wages.</p> <p>For every further employment relationship (part-time employment), the wage tax deduction must be made in accordance with tax class VI.</p> <p>All other employment relationships must be reported to the main employer.</p> <p>An application to the tax office for allocation of tax class VI is not required.</p> <p>If wages are taxed according to tax class VI, you are obliged to submit an income tax return to your responsible tax office.</p>
Erforderliche Unterlagen	<p>No.</p> <p>The company you work for may require written notification of whether your job is full or part-time.</p>
Voraussetzungen	<p>There are employment relationships with several companies.</p>
Kosten	<p>Gebühr: Es fallen keine Kosten an</p>
Verfahrensablauf	<p>You tell the company you work for whether it is a full-time or part-time job. The company with which the part-time employment relationship exists tax the wages according to tax class VI.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Tax wages from another employment relationship with tax class VI • The amount of the wage tax deduction is

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	<p>determined by the tax class</p> <ul style="list-style-type: none"> • The family-friendly tax class I to V only applies to the main employment relationship • Tax class VI applies to all other employment relationships (secondary employment relationships). • In the case of marginal employment, no wage tax is usually withheld • Submission of an income tax return is required for income taxation with tax class VI • Responsible: Taxation according to tax class VI is carried out by the company with which a second or further employment relationship exists.
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to [Hamburg Service](https://www.hamburg.de/service/info/hasi/9773)</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)